

2003 California Adjustments — Residents**CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7		
8 Taxable interest income	8		
9 Ordinary dividends. See instructions. (b)	(a)		
10 Taxable refunds, credits, offsets of state and local income taxes	10		
11 Alimony received	11		
12 Business income or (loss)	12		
13 Capital gain or (loss). See instructions. (b)	(a)		
14 Other gains or (losses)	14		
15 Total IRA distributions. See instructions. (a)	(b)		
16 Total pensions and annuities. See instructions. (a)	(b)		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17		
18 Farm income or (loss)	18		
19 Unemployment compensation. Enter the same amount in column A and column B	19		
20 Social security benefits (a)	(b)		
21 Other income.			
a California lottery winnings		a	
b Disaster loss carryover from FTB 3805V		b	
c Federal NOL (Form 1040, line 21)		c	
d NOL carryover from FTB 3805V		d	
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e	
f Other (describe)		f	
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22		

Section B — Adjustments to Income

23 Educator expense	23		
24 IRA deduction	24		
25 Student loan interest deduction	25		
26 Tuition and fees deduction	26		
27 Moving expenses	27		
28 One-half of self-employment tax	28		
29 Self-employed health insurance deduction	29		
30 Self-employed SEP, SIMPLE, and qualified plans	30		
31 Penalty on early withdrawal of savings	31		
32a Alimony paid. (b) Recipient's: SSN _____ - _____ - _____ Last name _____	32a		
33 Add line 23 through line 32a in columns A, B, and C	33		
34 Total. Subtract line 33 from line 22 in columns A, B, and C. See instructions	34		

Part II Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	35	
36 Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only)	36	
37 Subtract line 36 from line 35	37	
38 Other adjustments including California lottery losses. See instructions. Specify _____	38	
39 Combine line 37 and line 38	39	
40 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married filing separately — \$135,714 Head of household — \$203,574 Married filing jointly or qualifying widow(er) — \$271,432 No. Transfer the amount on line 39 to line 40 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 40	40	
41 Enter the larger of the amount on line 40 or your standard deduction listed below Single or married filing separately — \$3,070 Married filing jointly, head of household, or qualifying widow(er) — \$6,140 Transfer the amount on line 41 to Form 540, line 18	41	